TREASURY DEPARTMENT

WASHINGTON

OFFICE OF
ER OF INTERNAL REVENUE

DDRESS REPLY TO
NER OF INTERNAL REVENUE
AND REFER TO
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JHO

FEB 28 1936

Phantom Mask,

Norman, Oklahoma.

Sirs:

Reference is made to the evidence submitted for use in determining your status for Federal income tax purposes.

The evidence presented discloses that you were incorporated in 1933 under the laws of the State of Oklahoma to promote an interest in radio dramatics among undergraduates of universities and colleges by mutual aid in both direction and presentation of radio drama and to instigate and endorse the installation of courses in radio dramatics in universities and colleges. Your activities are confined to the furtherance of your purposes. Your income which is derived from membership dues, contributions, and dramatic productions is used to defray your expenses and in the furtherance of your purposes, and no part thereof may inure to the benefit of any private individual.

Based upon the facts presented, it is held that you are entitled to exemption under the provisions of section 101(9) of the Revenue Act of 1934 and the corresponding section of the Revenue Act of 1932. You are not, therefore, required to file returns for 1933 and 1934. Returns will not be required for 1935 and subsequent years so long as there is no change in your organization, your purposes or your method of operation.

Any changes in the form of your organization or method of operation, as shown by the evidence submitted, must be immediately reported to the collector of internal revenue for your district in order that the effect of such changes upon your present exempt status may be determined.

The exemption referred to in this letter does not apply to taxes levied under other titles or provisions of the respective revenue acts except insofar as exemption is granted expressly under those provisions to organizations enumerated in section 101 of the Revenue Act of 1934 and section 103 of the Revenue Act of 1932.

Phantom Mask.

A copy of this ruling is being transmitted to the collector of internal revenue for your district.

By direction of the Commissioner.

Respectfully,

A. J. Sherwood

Acting Deputy Commissioner.